ANNUAL CERTIFICATION OF COMPLIANCE FOR MANUFACTURER OF CIGARETTES AND/OR "ROLL-YOUR-OWN" TOBACCO

(To be filed by manufacturers who do <u>not</u> participate in the Master Settlement Agreement)

For sales made within Michigan during the 2002 calendar year

Amendments in 2002 to the Tobacco Products Tax Act (1993 PA 327) support enforcement of the escrow requirements for tobacco product manufacturers who are not participating in the tobacco Master Settlement Agreement (1999 PA 244). The amendments require that non-participating manufacturers (NPM's) provide to the State, and anyone who sells their cigarettes and/or 'roll-your-own' tobacco for consumption in Michigan, an annual certification of compliance. By providing the certification, they are attesting to the fact that they have met their escrow obligation under Act 244. The amendments prohibit anyone in Michigan from acquiring, possessing, or selling cigarettes and/or 'roll-your-own' tobacco manufactured by an NPM who has failed to provide the certification.

The Act provides severe penalties for NPM's, or anyone selling the cigarettes and/or 'roll-your-own' tobacco of NPM's, for failure to comply with the requirements. The cigarettes, including 'roll-your-own' tobacco, of an NPM who has failed to provide the annual certification required by the Tobacco Products Tax Act are subject to seizure or confiscation from anyone in possession of them. If an NPM or any other person does not comply with these requirements, they may be subject to a civil fine not to exceed \$1,000.00 per violation, in addition to other penalties that may be imposed under this act or the revenue act.

The following list reflects brand information provided to the department by NPM's who have met the filing requirements by providing the annual certifications required by the Tobacco Products Tax Act. You need to be aware that if you are in possession of, or are approached to purchase, any other brands of cigarettes, including 'roll-your-own' tobacco, not listed, that are manufactured by these NPM's, the brand <u>could</u> be subject to seizure or confiscation. However, it is possible the brand may not have been added to the list. Therefore, you should contact the Department at (517) 373-9600 to determine the status of the brand.

You must retain copies of the annual certifications your receive from NPM's for at least 4 years.

If you are a wholesaler or unclassified acquirer, and you receive an annual certification that is not included in this list, the Act requires that you provide a copy of the certification to the department within 10 business days of its receipt. The department will investigate the certification. If the certification is acceptable, the name will be added to this list. If not, the department will advise you in writing.

NPM NAME	<u>BRANDS</u>	<u>TYPE</u>
Bailey Tobacco Corp. (Beginning 7/02)	Geronimo	RYO
Carolina Tobacco Co.	Roger	Cigarette
Choice USA Import Inc.	Canadian Natural Yankee Blend	RYO RYO
Farmers Tobacco of Cynthiana	Kentucky's Best	Cigarette
ITW Manufacturing	Marathon	Cigarette
Kentucky Cut Rag	People's Pride	RYO
Korean Tobacco & Ginseng (KT & G as of 2003)	Carnival	Cigarette

M & R Holdings	Farmers Gold FG's Value Brand Zen	RYO RYO RYO
Makedonia Tabak	Infinity	Cigarette
Mary Milvia Corp.	Lobo	Cigarette
North Atlantic Operating	Zig-Zag Classic Amer. Blend Full Flav. Canister Zig Zag Classic Amer. Blend Menthol Canister Zig Zag Amer. Blend Light Canister Zig Zag Amer. Blend Full Flav. Pouch Zig Zag Amer. Blend Menthol Pouch Zig Zag Amer. Blend Light Pouch Zig Zag Amer. Blend Full Flav. Start. Kit Canister Zig Zag Amer. Blend Light Start. Kit Canister Zig Zag Amer. Blend Full Flav. Start. Kit Pouch Zig Zag Amer. Blend Light Start. Kit Pouch Zig Zag Gold Stand. Mild Halfzware Shag Pouch	RYO RYO RYO RYO RYO RYO RYO RYO RYO RYO
Patriot Tobacco	Patriot	Cigarette
RBJ Sales Inc.	#117 Old Hillsdale No. 1 Number 2 Premium Rivermont Pure Natural Iceberg	RYO RYO RYO RYO RYO RYO RYO
Smokin' Joes	Smokin' Joes Smokin' Joes Natural Exact Exact Special Lewiston Lewiston Special Market Pure Glory Smokin' Joes, American Blend Smokin' Joes Canadian Blend Smokin' Joes Natural Blend	Cigarette RYO RYO RYO
Star Tobacco (Star Scientific)	Gsmoke Sport Vegas Main Street	Cigarette Cigarette Cigarette Cigarette
Sun Tobacco, Inc.	Bronco Cowboys GT-One Silver	Cigarette Cigarette Cigarette Cigarette
USA Tobacco/Single Stick Inc	Single Stick Visions	RYO Cigarette

Venture USA (Tobacco Resources) Sahara

Cigarette